



## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Part 232

[Release Nos. 33-9403; 34-69568; 39-2490; IC-30515]

#### Adoption of Updated EDGAR Filer Manual

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The revisions are being made primarily to implement the new Form 13F online application and to support US GAAP 2013 Taxonomy. The EDGAR system is scheduled to be upgraded to support this functionality on May 20, 2013.

**DATES:** Effective [Insert date of publication in the Federal Register.] The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

**FOR FURTHER INFORMATION CONTACT:** In the Division of Investment Management, for questions concerning Form 13F contact Judith Gechter at (202) 551-6860; in the Division of Risk, Strategy, and Financial Innovation for questions concerning XBRL Taxonomies contact Matthew Carruth at (202) 551-2033; and in the Office of Information Technology, contact Vanessa Anderson at (202) 551-8800.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I, Volume II, and Volume III. The Filer Manual describes the technical formatting

requirements for the preparation and submission of electronic filings through the EDGAR system.<sup>1</sup> It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 15 (May 2013), Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 23 (May 2013), and Volume III entitled EDGAR Filer Manual Volume III: “N-SAR Supplement” Version 2 (August 2011).<sup>2</sup> The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>3</sup> Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>4</sup>

The EDGAR system will be upgraded to Release 13.1 on May 20, 2013 and will introduce the following changes: EDGAR will be updated to implement the new Form 13F online application. Form 13F will no longer be available on the EDGARLink Online application. Form 13F may only be filed using the new online version of the form available on the EDGAR Filing

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<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on January 14, 2013. See Release No. 33-9382 (January 23, 2013) [77 FR 54806].

<sup>2</sup> EDGAR Filer Manual Volume III: “N-SAR Supplement” Version 2 (August 2011) was previously removed in preparation of conversion of the DOS based Form N-SAR application to an online application. See Release No 33-9303. The Commission is no longer pursuing this conversion as comprehensive enhancements to the form are being considered.

<sup>3</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>4</sup> See Release No. 33-9382 (January 23, 2013) [78 FR 4766] in which we implemented EDGAR Release 13.0. For additional history of Filer Manual rules, please see the cites therein.

website or constructed by filers according to the new ‘EDGAR Form 13F XML Technical Specification’ document. The submission form types 13F-HR, 13-HR/A, 13F-NT, and 13-NT/A will be accessible by selecting the ‘File Form 13F’ link on the EDGAR Filing Website.

Instructions to file the online version of Form 13F are included in two new sections of Chapter 9 (Preparing and Transmitting Online Submissions) of the “EDGAR Filer Manual, Volume II: EDGAR Filing” to guide filers through the filing process. These sections will replace Appendix G, Form 13F Special Electronic Filing Instructions.

EDGAR will be upgraded to support the US GAAP 2013 Taxonomy. In addition EDGAR will no longer provide support for the US GAAP 2011 Taxonomy. Please see a complete listing of supported standard taxonomies on the Commission's public website (<http://www.sec.gov/info/edgar/edgartaxonomies.shtml>).

The Commission is no longer pursuing its existing project to modify the method of filing Form N-SAR from a DOS-based application to an online (XML) application. The draft Form N-SAR XML Technical Specification document will be removed from the website and the references to the new application will be removed from the EDGAR Filer Manual. Filers should continue to use the DOS-based application to create Form N-SAR submissions and the EDGAR Filer Manual, Volume III: “N-SAR Supplement” as comprehensive enhancements to the form are being considered. Please see “Notice to EDGAR Form N-SAR Filers” posted on the Commission's public website's "Information for EDGAR Filers" page (<http://www.sec.gov/info/edgar.shtml>) for additional information.

Along with the adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today’s revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51.

You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. We will post electronic format copies on the Commission's website; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>.

Since the Filer Manual and the corresponding rule changes relate solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).<sup>5</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>6</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,<sup>7</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 13.1 is scheduled to become available on May 20, 2013. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with the system upgrade.

#### Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>8</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange

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<sup>5</sup> 5 U.S.C. 553(b).

<sup>6</sup> 5 U.S.C. 601- 612.

<sup>7</sup> 5 U.S.C. 553(d)(3).

<sup>8</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

Act of 1934,<sup>9</sup> Section 319 of the Trust Indenture Act of 1939,<sup>10</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>11</sup>

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

TEXT OF THE AMENDMENT

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

**PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

1. The authority citation for Part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350.

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2. Section 232.301 is revised to read as follows:

**§232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,”

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<sup>9</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>10</sup> 15 U.S.C. 77sss.

<sup>11</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

Version 15 (May 2013). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 23 (May 2013). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 2 (August 2011). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington, DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. Electronic copies are available on the Commission’s website. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

By the Commission.

Elizabeth M. Murphy  
Secretary

May 14, 2013